



Commonwealth of Massachusetts

Department of Revenue

Executive Division

Financial Services

Bureau

Room Occupancy Revenue Report

For the 351 Cities and Towns
Fiscal Year 2008

TABLE OF CONTENTS

Room Occupancy Revenue Report.....	1-4
FY 2008 State Room Occupancy Tax Collections, County and State Totals.....	5
FY 2008 Local Option Room Occupancy Collections County and Local Totals.....	6
Explanation of Codes.....	7
Fiscal Year Collections for City and Town Percentage Points.....	8-16
Local Room Occupancy Excise: Rates and Effective Dates.....	17-18

MASSACHUSETTS DEPARTMENT OF REVENUE

ROOM OCCUPANCY REVENUE REPORT FISCAL YEAR 2008

In July 1985, the Massachusetts Legislature enacted a local option room occupancy excise, which allows cities and towns to levy a tax of up to 4% of the taxable rents of hotels, motels, lodging houses and certain bed and breakfast establishments. In communities which adopt the excise, operators of these establishments must collect the local option room occupancy excise and remit it to the State, along with the 5.7% state room occupancy excise.

As a service to cities and towns, this report provides information on the revenue that localities are able to raise under the local option room occupancy excise. For cities and towns which had adopted the local option room occupancy excise as of July 1, 2007 Department of Revenue (DOR) has compiled actual local tax collections.* Based on these amounts, DOR presents an estimate of the local revenues that would be raised for every 1% of excise imposed. For cities and towns which enacted a local room occupancy excise later than July 1, 2007 or changed the rate of the local excise mid-year, an estimate was made using state tax collections data. These cities and towns have been identified in the report. For those cities and towns which had not adopted the local excise as of July 1, 2007 DOR has used state tax collection data to estimate the amount of local excise it would have collected for each locality during fiscal year 2008 if the local excise had become effective on July 1, 2007.

Limitations of the Data

The estimates are presented on a cash basis, and therefore do not reflect unpaid liabilities or payments received after the close of the fiscal period. This basis is consistent with the way funds are distributed to localities under the local option room occupancy excise. The tax amounts underlying the data presented in this report are subject to audit verification.

*Local tax collections figures presented in this report are for the period July 1, 2007 to June 30, 2008. For this reason, they will not exactly match the amount of revenues received by localities in the September, December 2007, and March, June 2008 distributions. These distributions represented collections over the periods June 1, 2007 to August 31, 2007, September 1, 2007 to November 30, 2007, December 1, 2007 to February 28, 2008, March 1, 2008 to May 31, 2008.

Cities and towns that intend to use this report for revenue planning should consider the following points:

- Estimates of fiscal year collections presented in the report are only an approximation of the amount of funds that would have been distributed to localities during the fiscal year 2008 because funds are distributed on a slightly different fiscal cycle.
- The lodging industry in many areas is highly seasonal. Annual revenue collections are unlikely to be spread evenly throughout a fiscal year; therefore, the quarterly distributions are generally not equal. This may be of concern to communities considering the impact of the local option room occupancy excise on cash flow, and particularly to communities considering adoption of the excise mid-year.
- Increases or decreases in the level of tourism and the opening or closing of establishments are factors to be considered in projecting excise revenues. Changes in the lodging industry in an individual community from year to year may cause significant swings in excise revenues. Local officials may be in the best position to foresee changes of this type.

Taxpayer Confidentiality

To protect confidential taxpayer information, some of the revenue estimates in this report have been replaced with a letter code. Exact dollar estimates will be provided to local officials only, and must be requested in writing. These and other inquiries about this report should be forwarded to:

Massachusetts Department of Revenue
Financial Services Bureau
P.O. Box 9555
Boston, Massachusetts 02114-9555
Telephone: (617)626-3554
Fax: (617)626-3555

Enacting the Local Room Occupancy Excise

Inquiries about enacting a local option room occupancy excise should be forwarded to:

Patrick O'Mahony
Massachusetts Department of Revenue
Bureau of Desk Audit
P.O. Box 7012
Boston, Massachusetts 02204
Telephone: (617) 887-5047
Fax: (617) 887-5039

Definitions Used in This Report

● **Establishment** -- An establishment is defined as a hotel, motel, lodging house or bed and breakfast which is subject to the room occupancy excise under M.G.L. Chapter 64G, ss. 1-3. Effective May 10, 1988, owner-occupied bed and breakfast establishments where three or fewer rooms are let and breakfast is included in the rent are subject to the room occupancy excise. Smaller bed and breakfast homes and certain other establishments are exempt from the room occupancy excise. Exempt establishments include lodging accommodations at federal, state or municipal institutions, or at religious, charitable, educational or philanthropic institutions; certain summer camps for children aged eighteen or under or for developmentally disabled individuals; and certain other facilities, such as privately-owned and operated convalescent homes or homes for the aged.

● **Operator** -- any person operating a bed and breakfast establishment, hotel, a lodging house, or a motel in Massachusetts, including, but not limited to, the owner or proprietor of such buildings, lessee, mortgagee in possession, or licensee.

Data Presentation

● **Collections per Percentage Point** -- The collections shown for each city or town are per percentage point (1%) of tax imposed. The information is presented this way to allow communities to determine what tax rate, between 0% and 4%, best suits their revenue needs. For example, if a city or town wished to impose the tax at a 4.0% rate, it should multiply the amount shown in the report by four. This will be a reasonable estimate of that city or town's potential revenue from the local option room occupancy excise during a comparable fiscal period.

● **Letter Codes** -- For reasons of taxpayer confidentiality, the Department of Revenue cannot publish the amount of tax it collected from an individual operator. A letter code signifying a dollar range is therefore substituted for cities and towns with only one or two establishments. For example, the letter "D" stands for annual percentage point collections between \$4,000 and \$9,999. A key to these codes appears on page 7.

● **NA** -- Not Applicable. According to Department of Revenue records, no operator in this city or town has remitted any room occupancy excise tax in fiscal 2008. If a city or town disagrees with this assessment, please inform the Department of Revenue.

● **# -- Border Establishments** -- The symbol # denotes that an establishment in this city or town crosses the boundary into another locality. In such cases, the local option room occupancy excise revenues that the city or town could actually receive from this establishment will vary depending on whether or not the bordering locality has also enacted a local tax.

The Treatment of Border Establishments in This Report

In certain cities and towns, the establishment crosses the boundary into another locality. In such cases, the local option room occupancy revenues that the city or town could actually receive from border establishments will rely, depending on whether or not the bordering locality also has enacted a local room occupancy excise. For example, if only one of two localities in which a border establishment is located has adopted the local option room occupancy excise, the taxing locality can collect its excise on the entire taxable rent of the border establishment. However, if both of the localities have adopted a local option occupancy excise, each will collect a specified portion of the border establishment's excise, which is levied at the higher of their two tax rates.

Beginning in January 1990, the amount of local excise that localities receive from establishments crossing city or town lines is determined according to a revised regulation, 830 CMR 64G. 3A., under section (2) (g) this regulation, such a border establishment is taxed at the highest rate imposed by the affected cities and towns. The amount of local excise credited to each adopted town is determined by multiplying the total local excise collections for the establishment by a fraction, the numerator of which is the number of rooms subject to the local room occupancy excise which are located in each city or town, and the denominator of which is the total number of rooms subject to the local room occupancy excise.

For localities which have a border establishment and which had adopted the tax as of July 1, 2007 (symbolized by a # and *), the amount shown in this report include the actual amount of excise revenues that were collected for them from the border establishment.

**FISCAL YEAR 2008 STATE ROOM OCCUPANCY TAX COLLECTIONS
COUNTY AND STATE TOTALS**

COUNTY	FISCAL YEAR 2008 COLLECTIONS (\$000)
BARNSTABLE	\$10,955
BERKSHIRE	\$3,673
BRISTOL	\$2,292
DUKES	\$1,560
ESSEX	\$5,333
FRANKLIN	\$535
HAMPDEN	\$2,824
HAMPSHIRE	\$1,100
MIDDLESEX	\$24,986
NANTUCKET	\$1,667
NORFOLK	\$6,889
PLYMOUTH	\$1,992
SUFFOLK	\$50,392
WORCESTER	\$4,939
STATE TOTAL	\$119,137

Amounts do not include Boston Convention Center.

**FISCAL YEAR 2008 LOCAL OPTION ROOM OCCUPANCY COLLECTIONS
COUNTY AND LOCAL TOTALS**

COUNTY	FISCAL YEAR 2008 COLLECTIONS (\$000)
BARNSTABLE	\$8,948
BERKSHIRE	\$2,942
BRISTOL	\$1,692
DUKES	\$1,233
ESSEX	\$4,289
FRANKLIN	\$244
HAMPDEN	\$2,281
HAMPSHIRE	\$870
MIDDLESEX	\$20,438
NANTUCKET	\$1,333
NORFOLK	\$5,574
PLYMOUTH	\$1,597
SUFFOLK	\$41,447
WORCESTER	\$3,966
LOCAL OPTION TOTAL	\$96,854

EXPLANATION OF CODES

***INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT
AS OF 7/1/07**

****INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX
MID-YEAR IN FY08**

**# INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES
(SEE PAGE 3)**

**& INDICATES CITY OR TOWN HAS CHANGED ITS LOCAL OPTION TAX
RATE AFTER 7/1/07**

NA: NOT APPLICABLE
A: LESS THAN \$500
B: \$500-\$999
C: \$1,000-\$3,999
D: \$4,000-\$9,999
E: \$10,000-\$19,999
F: \$20,000-\$29,999

G: \$30,000-\$39,999
H: \$40,000-\$49,999
I: \$50,000-\$59,999
J: \$60,000-\$69,999
K: \$70,000-\$79,999
L: \$80,000-\$89,999
M: OVER \$90,000

CITY/TOWN	FISCAL YEAR 2008 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 2008 COLLECTIONS PER PERCENTAGE POINT
ABINGTON	NA	BARRE	\$1,153
ACTON	NA *	BECKET	\$263
ACUSHNET	NA	BEDFORD	\$87,906 *
ADAMS	\$1,567	BELCHERTOWN	NA
AGAWAM	970	BELLINGHAM	A
ALFORD	NA	BELMONT	NA
AMESBURY	F *	BERKLEY	NA
AMHERST	\$23,011 *	BERLIN	NA
ANDOVER	\$225,919 *	BERNARDSTON	\$1,603
ARLINGTON	G *	BEVERLY	D *#
ASHBURNHAM	NA	BILLERICA	\$109,738 *
ASHBY	NA	BLACKSTONE	NA
ASHFIELD	NA	BLANDFORD	NA
ASHLAND	NA	BOLTON	D *
ATHOL	A	BOSTON	\$10,067,820 *
ATTLEBORO	\$7,349	BOURNE	\$21,458 *
AUBURN	\$92,724 *	BOXBOROUGH	G *
AVON	NA	BOXFORD	NA
AYER	C	BOYLSTON	NA
BARNSTABLE	\$414,967 *	BRAINTREE	\$227,653 *

CITY/TOWN	FISCAL YEAR 2008 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 2008 COLLECTIONS PER PERCENTAGE POINT
BREWSTER	\$145,382 *	CHICOPEE	\$69,694 *
BRIDGEWATER	NA	CHILMARK	\$14,295 *
BRIMFIELD	\$435 *	CLARKSBURG	NA
BROCKTON	\$87,400 *	CLINTON	C
BROOKFIELD	NA	COHASSET	E
BROOKLINE	\$186,432 *	COLRAIN	A
BUCKLAND	NA	CONCORD	\$48,049 *
BURLINGTON	\$359,319 *	CONWAY	NA
CAMBRIDGE	\$1,791,149 *	CUMMINGTON	A
CANTON	NA	DALTON	B
CARLISLE	NA	DANVERS	\$223,364 *#
CARVER	NA	DARTMOUTH	\$47,147 *
CHARLEMONT	\$2,601 *	DEDHAM	\$185,053 *
CHARLTON	B	DEERFIELD	\$22,385 *
CHATHAM	\$278,546 *	DENNIS	\$96,434 *
CHELMSFORD	\$85,534 *	DEVENS	G *
CHELSEA	I *	DIGHTON	NA
CHESHIRE	B	DOUGLAS	NA
CHESTER	NA	DOVER	NA
CHESTERFIELD	NA	DRACUT	NA

CITY/TOWN	FISCAL YEAR 2008 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 2008 COLLECTIONS PER PERCENTAGE POINT
DUDLEY	NA	FRAMINGHAM	\$213,031 *#
DUNSTABLE	NA	FRANKLIN	\$84,677 *
DUXBURY	B	FREETOWN	NA
EAST BRIDGEWATER	NA	GARDNER	F *
EAST BROOKFIELD	NA	GAY HEAD	C *
EAST LONGMEADOW	NA	GEORGETOWN	NA
EASTHAM	\$65,610 *	GILL	NA
EASTHAMPTON	NA	GLOUCESTER	\$66,129 *
EASTON	NA	GOSHEN	NA
EDGARTOWN	\$203,084 *	GOSNOLD	C
EGREMONT	\$5,045	GRAFTON	A
ERVING	A	GRANBY	B
ESSEX	C *	GRANVILLE	NA
EVERETT	C	GREAT BARRINGTON	\$65,478 *
FAIRHAVEN	\$42,365 *	GREENFIELD	\$41,313 *
FALL RIVER	D *	GROTON	A
FALMOUTH	\$233,113 *	GROVELAND	NA
FITCHBURG	F *	HADLEY	\$111,808 *
FLORIDA	A	HALIFAX	NA
FOXBOROUGH	\$107,387 *	HAMILTON	A

CITY/TOWN	FISCAL YEAR 2008 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 2008 COLLECTIONS PER PERCENTAGE POINT
HAMPDEN	NA	HUBBARDSTON	NA
HANCOCK	\$36,978 *	HUDSON	E *
HANOVER	NA	HULL	F *
HANSON	NA	HUNTINGTON	NA
HARDWICK	NA	IPSWICH	\$10,109 *
HARVARD	A	KINGSTON	D *
HARWICH	\$105,704 *	LAKEVILLE	NA *
HATFIELD	C *	LANCASTER	NA
HAVERHILL	G *	LANESBOROUGH	\$14,974 *
HAWLEY	B	LAWRENCE	\$10,730 *
HEATH	NA	LEE	\$42,313 *
HINGHAM	NA	LEICESTER	NA
HINSDALE	NA	LENOX	\$272,296 *
HOLBROOK	NA	LEOMINSTER	\$66,927 *
HOLDEN	NA	LEVERETT	NA
HOLLAND	A	LEXINGTON	G *
HOLLISTON	NA	LEYDON	B
HOLYOKE	\$64,842 *	LINCOLN	NA
HOPEDALE	NA	LITTLETON	NA
HOPKINTON	NA	LONGMEADOW	A

CITY/TOWN	FISCAL YEAR 2008 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 2008 COLLECTIONS PER PERCENTAGE POINT
LOWELL	\$73,179 *	MERRIMAC	NA
LUDLOW	E *	METHUEN	\$14,377 *
LUNENBURG	NA	MIDDLEBOROUGH	\$47,086 *
LYNN	C *	MIDDLEFIELD	NA
LYNNFIELD	A	MIDDLETON	D *
MALDEN	\$22,929 *#	MILFORD	\$149,129 *
MANCHESTER	C	MILLBURY	NA
MANSFIELD	\$57,981 *	MILLIS	NA
MARBLEHEAD	\$11,305	MILLVILLE	NA
MARION	A	MILTON	NA
MARLBOROUGH	\$311,894 *	MONROE	NA
MARSHFIELD	\$3,277 *	MONSON	NA
MASHPEE	\$20,144 *	MONTAGUE	NA
MATTAPOISETT	\$1,537	MONTEREY	A
MAYNARD	NA	MONTGOMERY	NA
MEDFIELD	NA	MT. WASHINGTON	NA
MEDFORD	I *	NAHANT	NA
MEDWAY	NA	NANTUCKET	\$338,923 *
MELROSE	C *#	NATICK	\$216,224 *
MENDON	NA	NEEDHAM	L *

CITY/TOWN	FISCAL YEAR 2008 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 2008 COLLECTIONS PER PERCENTAGE POINT
NEW ASHFORD	B *	NORWOOD	\$161,229 *
NEW BEDFORD	E *	OAK BLUFFS	\$51,991 *
NEW BRAINTREE	NA	OAKHAM	NA
NEW MARLBOROUGH	\$8,511	ORANGE	C
NEW SALEM	NA	ORLEANS	\$52,021 *
NEWBURY	C	OTIS	A
NEWBURYPORT	\$20,820 *	OXFORD	NA
NEWTON	\$278,430 *	PALMER	B
NORFOLK	NA	PAXTON	NA
NORTH ADAMS	\$36,535 *	PEABODY	\$216,259 *
NORTH ANDOVER	NA *	PELHAM	NA
NORTH ATTLEBOROUGH	\$28,278	PEMBROKE	NA
NORTH BROOKFIELD	NA	PEPPERELL	NA
NORTH READING	NA	PERU	NA
NORTHAMPTON	\$86,590 *	PETERSHAM	B
NORTHBOROUGH	E *	PHILLIPSTON	A
NORTHBRIDGE	NA	PITTSFIELD	\$95,446 *
NORTHFIELD	B	PLAINFIELD	B *
NORTON	E *	PLAINVILLE	C *
NORWELL	A	PLYMOUTH	\$159,144 *

CITY/TOWN	FISCAL YEAR 2008 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 2008 COLLECTIONS PER PERCENTAGE POINT
PLYMPTON	NA	SANDISFIELD	A
PRINCETON	A	SANDWICH	\$52,061 *
PROVINCETOWN	\$259,819 *	SAUGUS	\$61,243 *#
QUINCY	\$228,992 *	SAVOY	A
RANDOLPH	G *	SCITUATE	\$5,278
RAYNHAM	\$60,707 *	SEEKONK	\$93,235 *
READING	NA *	SHARON	\$28,758 *
REHOBOTH	A	SHEFFIELD	\$6,766
REVERE	\$238,886 *	SHELBURNE	NA
RICHMOND	C *	SHERBORN	B *
ROCHESTER	NA	SHIRLEY	NA
ROCKLAND	\$65,553 *	SHREWSBURY	\$15,620 *
ROCKPORT	\$51,599 *	SHUTESBURY	NA
ROWE	A	SOMERSET	F *
ROWLEY	B	SOMERVILLE	\$98,943 *
ROYALSTON	NA	SOUTH HADLEY	A
RUSSELL	NA	SOUTHAMPTON	NA *
RUTLAND	NA	SOUTHBOROUGH	E *
SALEM	\$91,976 *	SOUTHBRIDGE	D *
SALISBURY	\$7,875 *	SOUTHWICK	NA

CITY/TOWN	FISCAL YEAR 2008 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 2008 COLLECTIONS PER PERCENTAGE POINT
SPENCER	B	TRURO	\$84,625 *
SPRINGFIELD	\$239,926 *	TYNGSBOROUGH	D *
STERLING	C *	TYRINGHAM	B
STOCKBRIDGE	\$82,353 *	UPTON	NA
STONEHAM	NA *	UXBRIDGE	C
STOUGHTON	H *	WAKEFIELD	K *
STOW	A	WALES	NA
STURBRIDGE	\$134,276 *	WALPOLE	C *
SUDBURY	E *	WALTHAM	\$546,876 *
SUNDERLAND	NA	WARE	A
SUTTON	D *	WAREHAM	\$10,838 *
SWAMPSCOTT	D *	WARREN	NA
SWANSEA	E *	WARWICK	NA
TAUNTON	G *	WASHINGTON	C
TEMPLETON	NA *	WATERTOWN	E *
TEWKSBURY	\$141,762 *	WAYLAND	NA
TISBURY	\$42,258 *	WEBSTER	A
TOLLAND	A	WELLESLEY	D *
TOPSFIELD	NA *	WELLFLEET	\$29,326 *
TOWNSEND	NA *	WENDELL	NA

CITY/TOWN	FISCAL YEAR 2008 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 2008 COLLECTIONS PER PERCENTAGE POINT
WENHAM	NA	WEYMOUTH	E *
WEST BOYLSTON	D *	WHATELY	A *
WEST BRIDGEWATER	A	WHITMAN	NA *
WEST BROOKFIELD	C	WILBRAHAM	C *
WEST NEWBURY	NA	WILLIAMSBURG	NA
WEST SPRINGFIELD	\$175,082 *	WILLIAMSTOWN	\$64,037 *
WEST STOCKBRIDGE	\$3,704 *	WILMINGTON	NA *
WEST TISBURY	C	WINCHENDON	B
WESTBOROUGH	\$168,978 *	WINCHESTER	NA
WESTFIELD	\$8,882 *	WINDSOR	NA
WESTFORD	\$84,612 *	WINTHROP	\$9,142 *
WESTHAMPTON	NA	WOBURN	\$370,054 *
WESTMINSTER	\$13,281 *	WORCESTER	\$233,579 *
WESTON	NA	WORTHINGTON	NA
WESTPORT	\$27,595 *	WRENTHAM	A *
WESTWOOD	C *	YARMOUTH	\$383,760 *

Local Room Occupancy Excise: Rates and Effective Dates

The cities and towns listed below have adopted the room occupancy excise local option at the rate shown. The date on which the town adopted the local option is also listed.

City or Town	Effective Date (YY-MM-DD)	Tax Rate	City or Town	Effective Date (YY-MM-DD)	Tax Rate
Acton	86-07-01	4.00%	Fall River	96-04-01	4.00%
Amesbury	89-02-01	4.00%	Falmouth	87-01-01	4.00%
Amherst	88-07-01	4.00%	Fitchburg	97-04-01	4.00%
Andover	86-07-01	4.00%	Foxborough	86-07-01	4.00%
Aquinnah	06-01-01	4.00%	Framingham	87-01-01	4.00%
Arlington	02-10-01	4.00%	Franklin	99-07-01	4.00%
Auburn	86-11-01	4.00%	Gardner*	92-01-01	2.00%
Barnstable*	86-07-01	2.00%	Gardner*	93-01-01	4.00%
Barnstable*	87-01-01	4.00%	Gloucester	87-01-01	4.00%
Bedford	86-07-01	4.00%	Great Barrington	90-07-01	4.00%
Beverly	88-07-01	4.00%	Greenfield	89-07-01	4.00%
Billerica	88-10-01	4.00%	Hadley	86-07-01	4.00%
Bolton	90-04-01	2.00%	Hancock	90-01-01	4.00%
Boston	85-08-01	4.00%	Harwich	87-01-01	4.00%
Bourne	86-07-01	4.00%	Hatfield	86-06-01	4.00%
Boxborough*	86-09-01	2.00%	Haverhill	85-10-01	4.00%
Boxborough*	87-10-01	4.00%	Holyoke	89-04-01	4.00%
Braintree	86-07-01	4.00%	Hudson	86-07-01	4.00%
Brewster*	87-01-01	2.00%	Hull	89-01-01	4.00%
Brewster*	88-01-01	4.00%	Ipswich	00-01-01	4.00%
Brimfield	90-10-01	4.00%	Kingston	86-08-01	4.00%
Brockton	86-01-01	4.00%	Lakeville	95-02-01	4.00%
Brookline	86-01-01	4.00%	Lanesborough	90-10-01	4.00%
Burlington	85-11-01	4.00%	Lawrence	89-07-01	4.00%
Cambridge	85-11-01	4.00%	Lee	90-01-01	4.00%
Charlemont	88-07-01	4.00%	Lenox	90-01-01	4.00%
Chatham	88-07-01	4.00%	Leominster	91-01-01	4.00%
Chelmsford	86-07-01	4.00%	Lexington	86-02-01	4.00%
Chelsea	85-11-01	4.00%	Lowell	88-01-01	4.00%
Chicopee	88-10-01	4.00%	Ludlow	03-06-01	4.00%
Chilmark	97-01-01	4.00%	Lunenburg	86-07-01	4.00%
Cohasset*	88-07-01	4.00%	Lynn	86-09-01	4.00%
Cohasset*	89-07-01	0.00%	Malden	85-11-01	4.00%
Concord	86-06-01	4.00%	Mansfield	86-01-01	4.00%
Danvers	87-07-01	4.00%	Marlborough	85-10-01	4.00%
Dartmouth	86-04-01	4.00%	Marshfield	89-04-01	4.00%
Dedham	86-12-01	4.00%	Mashpee	86-10-01	4.00%
Deerfield	89-07-01	4.00%	Medford	98-12-01	4.00%
Dennis*	86-07-01	2.30%	Melrose	97-06-01	4.00%
Dennis*	87-04-01	4.00%	Methuen	89-04-01	4.00%
Devens	03-07-01	4.00%	Middleborough	88-04-01	4.00%
Eastham	87-01-01	4.00%	Middleton	87-10-01	4.00%
Edgartown	87-01-01	4.00%	Milford*	88-10-01	2.00%
Essex	86-07-01	4.00%	Milford*	90-01-01	3.00%
Fairhaven	95-09-01	4.00%	Milford*	91-01-01	4.00%

*Barnstable, Boxborough, Brewster, Cohasset, Dennis, Gardner and Milford are listed more than once because they have changed the rate at which they impose the room occupancy local excise.

Local Room Occupancy Excise: Rates and Effective Dates

The cities and towns listed below have adopted the room occupancy excise local option at the rate shown. The date on which the town adopted the local option is also listed.

City or Town	Effective Date (YY-MM-DD)	Tax Rate	City or Town	Effective Date (YY-MM-DD)	Tax Rate
Nantucket*	86-07-01	1.30%	Springfield	89-07-01	4.00%
Nantucket*	88-10-01	4.00%	Sterling	88-07-01	4.00%
Natick	85-11-01	4.00%	Stockbridge	96-01-01	4.00%
Needham	86-10-01	4.00%	Stoneham	03-05-01	4.00%
New Ashford	93-10-01	4.00%	Stoughton	92-10-01	4.00%
New Bedford	90-07-01	4.00%	Sturbridge*	86-07-01	1.30%
Newburyport	89-10-01	4.00%	Sturbridge*	87-04-01	2.60%
Newton	85-11-01	4.00%	Sturbridge*	90-07-01	4.00%
North Adams	00-04-01	4.00%	Sudbury	97-05-01	4.00%
North Andover	91-01-01	4.00%	Sutton	89-01-01	4.00%
Northampton*	87-01-01	2.00%	Swampscott	89-04-01	4.00%
Northampton*	89-01-01	4.00%	Swansea	92-04-01	4.00%
Northborough	86-09-01	4.00%	Taunton	89-07-01	4.00%
Norton	05-03-01	4.00%	Templeton	85-12-01	4.00%
Norwood	87-07-01	4.00%	Tewksbury	86-07-01	4.00%
Oak Bluffs	89-01-01	4.00%	Tisbury	86-10-01	4.00%
Orleans*	87-04-01	2.00%	Topsfield	01-09-01	4.00%
Orleans*	88-04-01	4.00%	Townsend	86-07-01	4.00%
Peabody	86-01-01	4.00%	Truro	85-12-01	4.00%
Pittsfield	90-07-01	4.00%	Tyngsborough	90-01-01	4.00%
Plainfield	89-10-01	4.00%	Wakefield	87-07-01	4.00%
Plainville	86-10-01	4.00%	Walpole	87-07-01	4.00%
Plymouth	86-04-01	4.00%	Waltham	85-11-01	4.00%
Provincetown*	87-01-01	2.30%	Wareham	86-09-01	4.00%
Provincetown*	99-01-01	4.00%	Watertown	92-10-01	4.00%
Quincy*	01-12-01	1.00%	Wellesley	86-07-01	4.00%
Quincy*	02-07-01	2.00%	Wellfleet	86-07-01	4.00%
Quincy*	03-07-01	3.00%	West Boylston	86-01-01	4.00%
Quincy*	04-07-01	4.00%	West Springfield	89-04-01	4.00%
Randolph	86-06-01	4.00%	West Stockbridge	94-04-01	4.00%
Raynham	90-10-01	4.00%	Westborough	88-07-01	4.00%
Reading	89-10-01	4.00%	Westfield	86-05-01	4.00%
Revere	86-06-01	4.00%	Westford	87-07-01	4.00%
Richmond	02-07-01	4.00%	Westminster	96-04-01	4.00%
Rockland	88-07-01	4.00%	Westport*	94-07-01	2.00%
Rockport	89-07-01	4.00%	Westport*	95-07-01	4.00%
Salem	89-01-01	4.00%	Westwood	90-10-01	4.00%
Salisbury	88-07-01	4.00%	Weymouth	91-04-01	4.00%
Sandwich	86-07-01	4.00%	Whately	89-07-01	4.00%
Saugus	86-04-01	4.00%	Whitman	90-10-01	4.00%
Seekonk	89-07-01	4.00%	Wilbraham	89-07-01	4.00%
Sharon	86-01-01	4.00%	Willamstown	90-10-01	4.00%
Sherborn	89-04-01	4.00%	Wilmington	06-07-01	4.00%
Shrewsbury	86-07-01	4.00%	Winthrop	03-03-01	4.00%
Somerset	85-12-01	4.00%	Woburn	85-11-01	4.00%
Somerville	86-02-01	4.00%	Worcester	86-04-01	4.00%
Southampton	86-01-01	4.00%	Worthington*	88-07-01	4.00%
Southborough	86-04-01	4.00%	Worthington*	01-07-01	0.00%
Southbridge	02-01-01	4.00%	Wrentham	86-08-01	4.00%
			Yarmouth	86-07-01	4.00%

*Nantucket, Northampton, Orleans, Provincetown, Quincy, Sturbridge, Westport and Worthington are listed more than once because they have changed the rate at which they impose the room occupancy local excise.